



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF ASHLAND WATER UTILITY

Principal Office: 601 MAIN STREET WEST  
ASHLAND, WI 54806

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I BRIAN D. KNAPP of  
(Person responsible for accounts)

\_\_\_\_\_, City of Ashland Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

05/14/1999  
(Date)

FINANCE DIRECTOR

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF ASHLAND WATER UTILITY**Utility Address:** 601 MAIN STREET WEST  
ASHLAND, WI 54806**When was utility organized?** 1/1/1936**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** BRIAN D. KNAPP**Title:** FINANCE DIRECTOR**Office Address:**601 MAIN STREET WEST  
ASHLAND, WI 54806**Telephone:** (715) 682 - 7190**Fax Number:** (715) 682 - 7048**E-mail Address:** bknapp@coawi.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/18/1999**Period covered by most recent audit:** January 1, 1998 to December 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JAMES STRUCK**Title:** PUBLIC WORKS DIRECTOR**Office Address:**601 MAIN STREET WEST  
ASHLAND, WI 54806**Telephone:** (715) 682 - 7580**Fax Number:** (715) 682 - 7907**E-mail Address:** JSTRUCK@COAWI.ORG

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**Name of utility commission/committee:**    Public Works Committee (Advisory Only)

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**Names of members of utility commission/committee:**

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,120,309	1,105,881	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	700,723	622,603	<b>2</b>
Depreciation Expense (403)	89,403	84,500	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	154,645	154,384	<b>5</b>
<b>Total Operating Expenses</b>	<b>944,771</b>	<b>861,487</b>	
<b>Net Operating Income</b>	<b>175,538</b>	<b>244,394</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>175,538</b>	<b>244,394</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	(1,102)	1,717	<b>9</b>
Interest and Dividend Income (419)	23,011	24,886	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>21,909</b>	<b>26,603</b>	
<b>Total Income</b>	<b>197,447</b>	<b>270,997</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>197,447</b>	<b>270,997</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	21,821	23,790	<b>14</b>
Amortization of Debt Discount and Expense (428)	0	4,196	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	54,450	44,753	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	2,336	<b>19</b>
<b>Total Interest Charges</b>	<b>76,271</b>	<b>70,403</b>	
<b>Net Income</b>	<b>121,176</b>	<b>200,594</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,761,996	1,584,603	<b>20</b>
Balance Transferred from Income (433)	121,176	200,594	<b>21</b>
Miscellaneous Credits to Surplus (434)	1,799	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	16,149	0	<b>23</b>
Appropriations of Surplus--Debit (436)	(23,201)	23,201	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,892,023</b>	<b>1,761,996</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
Monthly Rental Charges net of Uncollectible Rents	333	4
Utility Expenses & Maintenance	(1,435)	5
<b>Total (Acct. 418):</b>	<b>(1,102)</b>	
<b>Interest and Dividend Income (419):</b>		
Pooled Cash Interest Allocated to Water	4,548	6
Interest on Segregated Deposits	18,463	7
<b>Total (Acct. 419):</b>	<b>23,011</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
Gain on Sale of Old Office Building	1,799	11
<b>Total (Acct. 434):</b>	<b>1,799</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
Net Cost of Removal of Rental House Demolition less Salvage	16,149	12
<b>Total (Acct. 435)--Debit:</b>	<b>16,149</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	13
Return 1997 Appropriation of Utility Office Building Sales Proceeds	(23,201)	14
<b>Total (Acct. 436)--Debit:</b>	<b>(23,201)</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	15
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,120,309	0	0	0	<b>1,120,309</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE						<b>0    6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,120,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,120,309</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	335,593	2,168	<b>337,761</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	16,115	457	<b>16,572</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	9,099	276	<b>9,375</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	2,901	(2,901)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>363,708</b>	<b>0</b>	<b>363,708</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	7,869,306	5,646,060	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,410,396	1,329,198	<b>2</b>
<b>Net Utility Plant</b>	<b>6,458,910</b>	<b>4,316,862</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	<b>3</b>
Other Utility Plant Adjustments (119)	0	0	<b>4</b>
<b>Total Net Utility Plant</b>	<b>6,458,910</b>	<b>4,316,862</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	31,982	<b>5</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	17,978	<b>6</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>14,004</b>	
Investment in Municipality (123)	0	0	<b>7</b>
Other Investments (124)	0	0	<b>8</b>
Special Funds (125-128)	0	195,199	<b>9</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>209,203</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	125,321	106,462	<b>10</b>
Special Deposits (132-134)	0	0	<b>11</b>
Working Funds (135)	334	0	<b>12</b>
Temporary Cash Investments (136)	70,169	753,677	<b>13</b>
Notes Receivable (141)	0	0	<b>14</b>
Customer Accounts Receivable (142)	56,782	66,812	<b>15</b>
Other Accounts Receivable (143)	0	1,350	<b>16</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>17</b>
Receivables from Municipality (145)	0	461	<b>18</b>
Materials and Supplies (151-163)	35,512	36,183	<b>19</b>
Prepayments (165)	0	0	<b>20</b>
Interest and Dividends Receivable (171)	594	828	<b>21</b>
Accrued Utility Revenues (173)	0	0	<b>22</b>
Miscellaneous Current and Accrued Assets (174)	0	0	<b>23</b>
<b>Total Current and Accrued Assets</b>	<b>288,712</b>	<b>965,773</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>24</b>
Other Deferred Debits (182-186)	362,789	400,443	<b>25</b>
<b>Total Deferred Debits</b>	<b>362,789</b>	<b>400,443</b>	
<b>Total Assets and Other Debits</b>	<b>7,110,411</b>	<b>5,892,281</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	264,691	162,680	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	1,892,023	1,761,996	<b>28</b>
<b>Total Proprietary Capital</b>	<b>2,156,714</b>	<b>1,924,676</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	358,455	392,690	<b>29</b>
Advances from Municipality (223)	731,278	949,995	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,089,733</b>	<b>1,342,685</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	141,575	77,468	<b>33</b>
Payables to Municipality (233)	1,526,524	134,823	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	134,300	134,292	<b>36</b>
Interest Accrued (237)	16,159	36,401	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	0	0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	71,157	74,088	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,889,715</b>	<b>457,072</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	52,253	<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>52,253</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	195,199	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>195,199</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,974,249	1,920,396	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>7,110,411</b>	<b>5,892,281</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,722,173	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	2,147,133				<b>7</b>
<b>Total Utility Plant</b>	<b>7,869,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,410,396	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>1,410,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,458,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,329,198				<b>1,329,198</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	89,403				<b>89,403</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,515				<b>5,515</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Charged to Sewer for Common Equ	3,975				<b>3,975</b>	<b>9</b>
Salvage	509				<b>509</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>99,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99,402</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	17,104				<b>17,104</b>	<b>15</b>
Cost of removal	1,100				<b>1,100</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>18,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,204</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,410,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,410,396</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Rental House at Pumping Station	31,982		31,982	0	2
<b>Total Nonutility Property (121)</b>	<b>31,982</b>	<b>0</b>	<b>31,982</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	17,978	2,055	20,033	0	3
<b>Net Nonutility Property</b>	<b>14,004</b>	<b>(2,055)</b>	<b>11,949</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	35,512	36,183	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>35,512</u>	<u>36,183</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
None	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
None	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	162,680	<b>1</b>
<b>Changes during year (explain):</b>		
TIF #7 Main Extension Financed w/TIF Debt 2B repaid w/Increment	70,269	<b>2</b>
Bal. of TIF #6 Main Ext/Rpl Financed w/TIF Debt 2B repaid w/Increment	31,742	<b>3</b>
<b>Balance end of year</b>	<b>264,691</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
\$425M M&I Mtg Rev Bond	08/15/1996	08/16/2006	5.88%	358,455	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>358,455</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:      358,455**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
12/88 \$200M G.O. Note	12/01/1988	12/01/1998	7.25%	0	<b>1</b>
12/98 \$512M G.O. BAN	12/30/1998	06/30/2000	5.13%	512,000	<b>2</b>
4/83 \$175M G.O. Note	04/15/1983	10/15/1998	7.75%	0	<b>3</b>
6/92 \$95.6M G.O. Trust Fund Loan	06/30/1992	03/15/2002	5.20%	43,511	<b>4</b>
7/97 \$875M M&I G.O. Water/Sewer BAN	07/01/1997	01/01/1999	5.45%	0	<b>5</b>
8/94 \$132M G.O. Trust Fund Loan	08/03/1994	03/15/2004	4.50%	86,968	<b>6</b>
10/93 \$144.5M G.O. Trust Fund Loan	10/20/1993	03/15/2002	4.50%	88,799	<b>7</b>
<b>Total for Account 223</b>				<b>731,278</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	134,292	1
<b>Accruals:</b>		
Charged water department expense	134,300	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>134,300</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	134,292	6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>134,292</b>	
<b>Balance end of year</b>	<b>134,300</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
8/96 425M M&I MRB - Ground Water Invest.	8,722	21,821	22,582	7,961	1
<b>Subtotal</b>	<b>8,722</b>	<b>21,821</b>	<b>22,582</b>	<b>7,961</b>	
<b>Advances from Municipality (223)</b>					
4/83 \$175M G.O. Note	309	793	1,102	0	2
12/88 \$200M G.O. Note	146	1,569	1,715	0	3
6/92 \$95.6M G.O. Trust Fund Loan	2,212	2,395	2,786	1,821	4
10/93 \$144.5M G.O. Trust Fund Loan	3,729	4,152	4,695	3,186	5
8/94 \$132M G.O. trust Fund Loan	3,550	4,040	4,471	3,119	6
7/97 \$ 875M M&I G.O. Water/Sewer BAN	17,733	29,290	47,023	0	7
12/98 \$512M M&I G.O. Water Dist. Sys / S.O.S. BAN		72	0	72	8
1998 Construction Advances From General Fund		12,139	12,139	0	9
<b>Subtotal</b>	<b>27,679</b>	<b>54,450</b>	<b>73,931</b>	<b>8,198</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>36,401</b>	<b>76,271</b>	<b>96,513</b>	<b>16,159</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,920,396	0	0	0	0	<b>1,920,396</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,600					<b>1,600</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
Reclassify A/C 252 - Customer Advances (All 20+ years old)	52,253					<b>52,253</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,974,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,974,249</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	72,029					<b>72,029</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
Deferred Compensation Investments	0	5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	56,782	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>56,782</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
<b>Other (specify):</b>		
Due From Wastewater Utility	0	15
<b>Total (Acct. 143):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
Due From General Fund	0	16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE	0	17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
Ground Water Investigation Expenses (10 yr Amortization 1998=yr1)	343,308	19
Surface Water Investigation - Pilot Plant & Engineering	19,481	20
<b>Total (Acct. 183):</b>	<b>362,789</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Temp. General Fund Advances for Construction	1,526,524	24
<b>Total (Acct. 233):</b>	<b>1,526,524</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	25
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	5,557,456	0	0	0	<b>5,557,456</b>	<b>1</b>
Materials and Supplies	35,847	0	0	0	<b>35,847</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,369,797	0	0	0	<b>1,369,797</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,947,322	0	0	0	<b>1,947,322</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,276,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,276,184</b>	
Net Operating Income	175,538	0	0	0	<b>175,538</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.71%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.71%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	213,685	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,827,009	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,040,694</b>	
<b>Net Income</b>		
Net Income	121,176	5
<b>Percent Return on Proprietary Capital</b>	<b>5.94%</b>	

## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

The Utility began construction on it's long planned preasure system split expected to total \$4.3 milion and consisting of a 500,000 elevated tower, a booster station and about 4 miles of water main. The system is exopected to be charged in September 1999 and be substantially complete by 12-31-99 with only final paving remaining for 2000. This project is financed entirely with a USDA RD Revenue Bond closed on 2-3-99.

In 1998 the Utility also received construction authorization (0250-CW-000102) to abandon the previous plans for a ground water source of supply and instead construct a surface water Micro-Filtration (MEMCOR) treatment plant and pumping station. The utility will apply for SDWLP funding and hopes to begin pumping station construction in 1999. The project is expected to cost about \$2.5 million.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

A/C 252 - Customer Advances was reclassified in 1998 to CIAC since all records indicated that the advances for main extensions and remote readers were more than 20 years old.

A/C 125-128 and 265 - Employee Deferred Compensation investments have been removed from the balance sheet to reflect the change in the custodial/trust relationship between the plan administrators and participants.

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### Net Utility Plant (Page F-07)

The Utility is in the midst of a major distribution system project which will create 2 pressure zones and provide a 3rd loop across the Bay City Creek separating the water treatment plant from the main part of town. The total project will cost the water utility about \$4.3 million and will be substantially complete by 12-31-99. Most of the facilities under construction can not be placed into service until the system split is complete some time in September 1999.

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### Net Nonutility Property (Accts. 121 & 122) (Page F-09)

The rental house was vacated in April 1998 and demolished in late 1998 to make room for the anticipated construction of a new treatment plant/pumping facility to begin in late 1999. Salvage of \$2,055 was credited to ACDP and reduced the loss on abandonment that was Dr. to A/C

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Per Peter F 11/24/99:

Craig Nordgren, Water Superintendent, (715) 682 - 7194.

On 10/26/99, Craig explained that part of their high unaccounted water in the last report was from some large fires they had, one of which lasted 3 days, a wood chip fire in March of 1998. Water uses that were previously not estimated, such as flushing, construction projects and fire department training, will now be estimated. Bulk water will now be handled from a centralized source to better control water measurement. They own listening equipment for leak detection and they did a system-wide survey which did not reveal many leaks.

August 17, 1999

Mr. Brian D. Knapp, Finance Director  
Ashland Water Utility  
601 Main Street West  
Ashland, WI 54806-1582

1998 Analytical Review DWCCA-250-ELE

Dear Mr. Knapp:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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cc:   Mr. James Struck, Public Works Director

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,104,561	1
<b>Total Sales of Water</b>	<b>1,104,561</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,197	2
Miscellaneous Service Revenues (471)	50	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,501	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>15,748</b>	
<b>Total Operating Revenues</b>	<b>1,120,309</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	3,226	8
Pumping Expenses (620-633)	205,098	9
Water Treatment Expenses (640-652)	87,466	10
Transmission and Distribution Expenses (660-678)	107,919	11
Customer Accounts Expenses (901-905)	53,311	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	243,703	14
<b>Total Operation and Maintenance Expenses</b>	<b>700,723</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	89,403	15
Amortization Expense (404-407)	0	16
Taxes (408)	154,645	17
<b>Total Other Operating Expenses</b>	<b>244,048</b>	
<b>Total Operating Expenses</b>	<b>944,771</b>	
<b>NET OPERATING INCOME</b>	<b>175,538</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	13	1,294	3,297	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>13</b>	<b>1,294</b>	<b>3,297</b>	
Metered Sales to General Customers (461)				
Residential	2,489	115,396	482,843	4
Commercial	407	100,739	262,205	5
Industrial	14	16,010	30,263	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,910</b>	<b>232,145</b>	<b>775,311</b>	
Private Fire Protection Service (462)	36		20,229	7
Public Fire Protection Service (463)	1		282,326	8
Other Sales to Public Authorities (464)	35	7,470	23,398	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>2,995</b>	<b>240,909</b>	<b>1,104,561</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
None	0		1
<b>Total</b>		<b>0</b>	<b>0</b>

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	282,326	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>282,326</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,197	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,197</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Hydrant use Charge(s)	50	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>50</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,221	10
<b>Other (specify):</b>		
Return on General/Common office and equipment	1,280	11
<b>Total Other Water Revenues (474)</b>	<b>10,501</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	3,226	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>3,226</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	18,303	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	28,835	17
Pumping Labor and Expenses (624)	87,512	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	64,364	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	3,620	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	2,464	25
<b>Total Pumping Expenses</b>	<b>205,098</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	8,407	26
Chemicals (641)	17,360	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	57,035	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	3,337	32
Maintenance of Water Treatment Equipment (652)	1,327	33
<b>Total Water Treatment Expenses</b>	<b>87,466</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	15,240	34
Storage Facilities Expenses (661)	1,373	35
Transmission and Distribution Lines Expenses (662)	55,411	36
Meter Expenses (663)	3,100	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	1,069	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	6,773	41
Maintenance of Structures and Improvements (671)	868	42
Maintenance of Distribution Reservoirs and Standpipes (672)	0	43
Maintenance of Transmission and Distribution Mains (673)	17,726	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	4,588	46
Maintenance of Meters (676)	589	47
Maintenance of Hydrants (677)	745	48
Maintenance of Miscellaneous Plant (678)	437	49
<b>Total Transmission and Distribution Expenses</b>	<b>107,919</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	8,548	50
Meter Reading Labor (902)	8,185	51
Customer Records and Collection Expenses (903)	28,085	52
Uncollectible Accounts (904)	0	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	8,493	54
<b>Total Customer Accounts Expenses</b>	<b>53,311</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	49,731	56
Office Supplies and Expenses (921)	429	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	45,070	59
Property Insurance (924)	4,992	60
Injuries and Damages (925)	15,111	61
Employee Pensions and Benefits (926)	122,232	62
Regulatory Commission Expenses (928)	2,434	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	3,028	65
Rents (931)	0	66
Maintenance of General Plant (932)	676	67
<b>Total Administrative and General Expenses</b>	<b>243,703</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>700,723</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		134,300	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Meters, Office Equipment 50/50 With Wastewater	5,239	<b>2</b>
<b>Net property tax equivalent</b>		<b>129,061</b>	
Social Security	FICA on Joint Meter Reading, Maint. & Misc. Customer Service Expense	24,203	<b>3</b>
PSC Remainder Assessment		1,381	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>154,645</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ashland				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.237900				3
County tax rate	mills		7.499900				4
Local tax rate	mills		10.395100				5
School tax rate	mills		12.855700				6
Voc. school tax rate	mills		1.781400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.770000</b>				10
Less: state credit	mills		2.416900				11
<b>Net tax rate</b>	mills		<b>30.353100</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.395100</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.637100</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.032200</b>				17
<b>Total Tax Rate</b>	mills		<b>32.770000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.763875</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.353100</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.185989</b>				21
Utility Plant, Jan. 1	\$	5,646,060	5,646,060				22
Materials & Supplies	\$	36,183	36,183				23
<b>Subtotal</b>	\$	<b>5,682,243</b>	<b>5,682,243</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>5,682,243</b>	<b>5,682,243</b>				26
Assessment Ratio	dec.		0.836623				27
<b>Assessed Value</b>	\$	<b>4,753,895</b>	<b>4,753,895</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.185989</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>110,224</b>	<b>110,224</b>				30
Tax Equivalent per 1994 PSC Report	\$	134,300					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>134,300</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	554	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>554</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	23,821	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>23,821</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,712	0	12
Structures and Improvements (321)	121,591	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	70,164	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	18,899	0	20
<b>Total Pumping Plant</b>	<b>216,366</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	4,103	0	22
Water Treatment Equipment (332)	89,974	0	23
<b>Total Water Treatment Plant</b>	<b>94,077</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,025	0	24
Structures and Improvements (341)	11,427	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			554	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>554</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			23,821	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>23,821</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,712	12
Structures and Improvements (321)			121,591	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(1,097)	69,067	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		1,097	19,996	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>216,366</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			4,103	22
Water Treatment Equipment (332)			89,974	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>94,077</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,025	24
Structures and Improvements (341)			11,427	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	219,963	0	<b>26</b>
Transmission and Distribution Mains (343)	2,694,168	156,606	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	1,041,726	23,122	<b>29</b>
Meters (346)	357,114	33,339	<b>30</b>
Hydrants (348)	476,679	50,700	<b>31</b>
Other Transmission and Distribution Plant (349)	0	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>4,803,102</b>	<b>263,767</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	<b>33</b>
Structures and Improvements (390)	0	82,770	<b>34</b>
Office Furniture and Equipment (391)	18,189	0	<b>35</b>
Computer Equipment (391.1)	48,284	0	<b>36</b>
Transportation Equipment (392)	80,834	0	<b>37</b>
Stores Equipment (393)	0	0	<b>38</b>
Tools, Shop and Garage Equipment (394)	44,431	0	<b>39</b>
Laboratory Equipment (395)	5,798	0	<b>40</b>
Power Operated Equipment (396)	50,991	0	<b>41</b>
Communication Equipment (397)	6,293	0	<b>42</b>
SCADA Equipment (397.1)	0	0	<b>43</b>
Miscellaneous Equipment (398)	0	0	<b>44</b>
Other Tangible Property (399)	0	0	<b>45</b>
<b>Total General Plant</b>	<b>254,820</b>	<b>82,770</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,392,740</b>	<b>346,537</b>	
Common Utility Plant Allocated to Water Department	0	0	<b>46</b>
<b>Total utility plant in service</b>	<b>5,392,740</b>	<b>346,537</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			219,963	26
Transmission and Distribution Mains (343)	1,136		2,849,638	27
Fire Mains (344)			0	28
Services (345)	1,004		1,063,844	29
Meters (346)	12,258		378,195	30
Hydrants (348)	2,706		524,673	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>17,104</b>	<b>0</b>	<b>5,049,765</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			82,770	34
Office Furniture and Equipment (391)			18,189	35
Computer Equipment (391.1)			48,284	36
Transportation Equipment (392)			80,834	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			44,431	39
Laboratory Equipment (395)			5,798	40
Power Operated Equipment (396)			50,991	41
Communication Equipment (397)			6,293	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>337,590</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,104</b>	<b>0</b>	<b>5,722,173</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>17,104</b>	<b>0</b>	<b>5,722,173</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	24,361	1.25%	298	<b>3</b>
Wells and Springs (314)	0	2.63%		<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	0	1.00%		<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>24,361</b>		<b>298</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	151,326	2.67%	3,246	<b>8</b>
Boiler Plant Equipment (322)	0	0.00%		<b>9</b>
Other Power Production Equipment (323)	0	4.00%		<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	65,523	3.33%	2,318	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	15,511	3.33%	648	<b>15</b>
<b>Total Pumping Plant</b>	<b>232,360</b>		<b>6,212</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	4,593	2.40%	98	<b>16</b>
Water Treatment Equipment (332)	112,557	3.36%	3,025	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>117,150</b>		<b>3,123</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	12,190	4.00%	457	<b>18</b>
Distribution Reservoirs and Standpipes (342)	121,942	2.00%	4,399	<b>19</b>
Transmission and Distribution Mains (343)	297,583	0.77%	21,621	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	258,159	2.10%	22,108	<b>22</b>
Meters (346)	104,593	3.00%	11,030	<b>23</b>
Hydrants (348)	43,315	1.33%	6,659	<b>24</b>
Other Transmission and Distribution Plant (349)	0	0.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>837,782</b>		<b>66,274</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					24,659	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	24,659	
321					154,572	8
322					0	9
323					0	10
324					0	11
325					67,841	12
326					0	13
327					0	14
328					16,159	15
	0	0	0	0	238,572	
331					4,691	16
332					115,582	17
	0	0	0	0	120,273	
341					12,647	18
342					126,341	19
343	1,136				318,068	20
344					0	21
345	1,004				279,263	22
346	12,258		436		103,801	23
348	2,706	1,100	73		46,241	24
349					0	25
	17,104	1,100	509	0	886,361	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	2.78%	2,301	<b>26</b>
Office Furniture and Equipment (391)	10,761	7.69%	1,399	<b>27</b>
Computer Equipment (391.1)	15,158	13.57%	6,552	<b>28</b>
Transportation Equipment (392)	29,732	7.50%	6,063	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	23,701	5.88%	2,613	<b>31</b>
Laboratory Equipment (395)	1,341	6.67%	387	<b>32</b>
Power Operated Equipment (396)	32,502	6.25%	3,187	<b>33</b>
Communication Equipment (397)	4,350	7.69%	484	<b>34</b>
SCADA Equipment (397.1)	0	8.33%		<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>117,545</b>		<b>22,986</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,329,198</b>		<b>98,893</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,329,198</b>		 <b>98,893</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					2,301	26
391					12,160	27
391.1					21,710	28
392					35,795	29
393					0	30
394					26,314	31
395					1,728	32
396					35,689	33
397					4,834	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	140,531	
	17,104	1,100	509	0	1,410,396	
					0	38
	17,104	1,100	509	0	1,410,396	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		26,448		26,448	1
February		23,450		23,450	2
March		26,223		26,223	3
April		25,535		25,535	4
May		28,379		28,379	5
June		26,167		26,167	6
July		31,786		31,786	7
August		32,871		32,871	8
September		30,818		30,818	9
October		28,722		28,722	10
November		24,877		24,877	11
December		24,574		24,574	12
<b>Total for year</b>	<b>0</b>	<b>329,850</b>	<b>0</b>	<b>329,850</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				130	13
Less: Other utility use				34,937	14
Other utility use explanation:					15
In plant, injector lubrication, siphon, chlorinators and sand washing.					
Water pumped into distribution system				294,783	16
Less: Water sold				240,909	17
Losses and unaccounted for				53,874	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Unaccounted for water has decreased significantly from the +30% levels prior to changing the master flow meter in mid 1997. We are still suspicious of "Other Utility Use" estimates and we also have not attempted to measure water use by the Fire Dept.					
Maximum gallons pumped by all methods in any one day during reporting year				1,529	21
Date of maximum: 9/14/1998					22
Cause of maximum:					23
Daily pumpage plus sand washing requirements.					
Minimum gallons pumped by all methods in any one day during reporting year				720	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				432,720	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
J-WELL (58'4" DIA.)	1	38	1	432,000	No	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>			
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE SUPERIOR/CHEQUAMEGOI	1	1,950	23	24	1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	FILTER/LOWLIFT	INTAKE/LOWLIFT	PUMP 1	<b>1</b>
Location	INTAKE HOUSE	INTAKE HOUSE	PUMPHOUSE	<b>2</b>
Purpose	P	P	B	<b>3</b>
Destination	R	T	D	<b>4</b>
Pump Manufacturer	ALLIS-CHALMERS	FOOD MACHINE CORP.	DE LAVAL	<b>5</b>
Year Installed	1947	1947	1947	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	200	3,500	840	<b>8</b>
Pump Motor or Standby Engine Mfr	CENTURY	U.S. MOTORS	CROCKER-WHEELER	<b>10</b>
Year Installed	1947	1947	1947	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	5	10	50	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	PUMP 2	PUMP 3	PUMP 4	<b>14</b>
Location	PUMPHOUSE	PUMPHOUSE	PUMPHOUSE	<b>15</b>
Purpose	B	S	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	DE LAVAL	DE LAVAL	DE LAVAL	<b>18</b>
Year Installed	1947	1947	1947	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,260	1,750	1,750	<b>21</b>
Pump Motor or Standby Engine Mfr	CROCKER-WHEELER	STERLING	CROCKER-WHEELER	<b>23</b>
Year Installed	1947	1947	1947	<b>24</b>
Type	ELECTRIC	OTHER	ELECTRIC	<b>25</b>
Horsepower	75	146	150	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	PUMP 5	PUMP 6	PUMP 8	<b>1</b>
Location	PUMPHOUSE	PUMPHOUSE	VALVE BUILDING	<b>2</b>
Purpose	S	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	DE LAVAL	DE LAVAL	FIARBANKS-MORSE	<b>5</b>
Year Installed	1947	1947	1947	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,750	500	500	<b>8</b>
Pump Motor or Standby Engine Mfr	JOHN DEERE	CROCKER-WHEELER	FIARBANKS-MORSE	<b>9</b>
Year Installed	1989	1947	1947	<b>10</b>
Type	DIESEL	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	131	40	25	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PUMPHOUSE RESERVOIR	STANDPIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	<b>4</b>
Year constructed	1913	1972	<b>5</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	<b>6</b>
Elevation difference in feet (See Headnote 3.)	10	180	<b>7</b>
Total capacity in gallons	350,000	1,376,000	<b>8</b>
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		<b>11</b>
Filters, type (gravity, pressure, other, none)	GRAVITY		<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6200		<b>13</b>
Is a corrosion control chemical used (yes, no)?	Y		<b>14</b>
Is water fluoridated (yes, no)?	Y		<b>15</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	0.625	796	0	214	0	582	1
L	D	0.750	1,373	0	163	0	1,210	2
M	D	0.750	3,362	0	135	0	3,227	3
L	D	1.000	994	0	105	0	889	4
M	D	1.000	7,444	60	0	0	7,504	5
L	D	1.250	185	0	0	0	185	6
M	D	1.250	1,565	0	0	0	1,565	7
M	D	1.500	2,714	0	0	0	2,714	8
M	D	2.000	525	0	0	0	525	9
M	D	4.000	6,153	0	0	0	6,153	10
M	S	4.000	52	0	0	0	52	11
M	D	6.000	115,182	80	752	0	114,510	12
M	S	6.000	564	0	0	0	564	13
M	D	8.000	44,343	228	0	0	44,571	14
M	S	8.000	191	0	0	0	191	15
M	D	10.000	7,749	2,240	0	0	9,989	16
M	D	12.000	42,006	1,050	0	0	43,056	17
M	D	16.000	8,239	0	0	0	8,239	18
M	S	16.000	136	0	0	0	136	19
M	T	20.000	542	0	0	0	542	20
M	S	24.000	2,035	0	0	0	2,035	21
<b>Total Within Municipality</b>			<b>246,150</b>	<b>3,658</b>	<b>1,369</b>	<b>0</b>	<b>248,439</b>	
<b>Total Utility</b>			<b>246,150</b>	<b>3,658</b>	<b>1,369</b>	<b>0</b>	<b>248,439</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	686	0	15	0	671	62	1
L	0.750	118	0	1	0	117	19	2
M	0.750	1,272	0	2	0	1,270	96	3
M	1.000	928	16	1	0	943	97	4
L	1.000	50	0	0	0	50	2	5
M	1.250	7	0	0	0	7	2	6
L	1.250	2	0	0	0	2	0	7
L	1.500	2	0	0	0	2	0	8
M	1.500	50	0	0	0	50	4	9
M	2.000	39	0	0	0	39	5	10
M	2.500	1	0	0	0	1	0	11
M	3.000	4	0	0	0	4	0	12
M	4.000	13	0	0	0	13	2	13
M	6.000	4	0	0	0	4	4	14
M	8.000	4	4	0	0	8	5	15
<b>Total Utility</b>		<b>3,180</b>	<b>20</b>	<b>19</b>	<b>0</b>	<b>3,181</b>	<b>298</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,872	239	245	0	2,866	425	1
0.750	58	6	10	0	54	11	2
1.000	69	6	1	0	74	1	3
1.500	42	0	0	0	42	0	4
2.000	39	4	0	0	43	0	5
3.000	23	1	0	0	24	0	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>3,104</b>	<b>256</b>	<b>256</b>	<b>0</b>	<b>3,104</b>	<b>437</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,475	249	3	11	101	27	2,866	1
0.750	12	34	2	4	0	2	54	2
1.000	1	57	2	5	6	3	74	3
1.500	0	27	2	4	4	5	42	4
2.000	0	30	3	5	1	4	43	5
3.000	0	11	2	6	0	5	24	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>2,488</b>	<b>408</b>	<b>14</b>	<b>36</b>	<b>112</b>	<b>46</b>	<b>3,104</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0			0	<b>1</b>
Within Municipality	400	22	13	(5)	404	<b>2</b>
<b>Total Fire Hydrants</b>	<b>400</b>	<b>22</b>	<b>13</b>	<b>(5)</b>	<b>404</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	790
Number of distribution system valves end of year:	518
Number of distribution valves operated during year:	120

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

There have been few significant changes in operating expenses in 1998.

A/C 673 - Maintenance of Mains approached the cut-off due to a number of valve repairs and replacements that were necessary to accomodate the 1998 and 1999 construction.

A/C 920 - Admin & General Salaries increased to reflect the allocation of the DPW and City Engineer salaries to reflect their new level of involvement with utility management and project management.

A/C 923 - Outside Services increased due to the start of a 10 year amortization of the costs for investigating a ground water source of supply. The cost of \$381,453 had been booked to A/C 183 and we have been awaiting a ruling on our ground water and/or surface water Construction Authorization request which has been in limbo since 1995. With the final approval of 0250-CW-000102 in 1998 we can proceed with a surface water source of supply and there is no longer any reasonable basis for capitalizing the ground water investigation costs. We therefor request amortization approval for a 10 year period beginning in 1998 for an annual expense of \$38,145.

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### Water Utility Plant in Service (Page W-08)

A/C 332.0 - Filter Treatment Equipment \$81,118

A/C 332.1 - Chemical Treatment Equipment \$8,856

Adjustment to A/C 325 and 328 - Reclassify 1997 Flow Meter Replacement from 325 to 328.

A/C 390 - Constructed new cold storage warehouse at Public Works Garage site for Utility inventory & equipment storage \$82,770.

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### Accumulated Provision for Depreciation - Water (Page W-10)

A/C 332.1 Filter Equipment 106,967; 2,434; 0; 0; 0; 109,401

A/C 332.2 Chemical Equipment 5,590; 591; 0; 0; 0; 6,181

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### Water Mains (Page W-17)

2240' of 10" main was installed in TIF district #7 as an extension and financed with G.O. TIF debt.

1168' of 8" and 12" main was installed in TIF district #6 as a replacement/extension and financed with G.O. TIF debt.

Remaining additions/replacements were installed as part of the City's street improvement projects and financed with water utility operating funds.

No special or deferred assessments were levied in 1998.

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### Water Services (Page W-18)

2 new services were installed under Cz-1.

4 new 8" Services were installed as part of TIF distrits and financed with TIF debt.

Remaining services are replacements and financed with operating funds, such as they are.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-20)

Hydrant Adjustment: The year end 1997 hydrant count was incorrect due to missing 5 hydrant retirements. Dollars adjusted in 1998 also.

All hydrants are operated at least twice each year. Valves are operated when necessary to meet repair or construction requirements. In 1999 the DPW intends to begin a regular hydrant turning program.

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